UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

_____X

LUIS INGA (AND WIFE, CARMEN INGA),

Case No.: 21 MC 102 (AKH)

Docket No.: 07-CV-4474 (AKH)

NOTICE OF ADOPTION OF ANSWER TO MASTER

COMPLAINT

-against-

90 CHURCH STREET LIMITED PARTNERSHIP, et al..

Plaintiffs,

-	r	1	
De	ten	สล	nts

----X

PLEASE TAKE NOTICE that defendants AJ GOLDSTEIN & CO. and the owners/trustees of 130 CEDAR STREET, by their attorneys, WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP, as and for their response to the allegations set forth in the Complaint by Adoption (Check-Off Complaint) related to the Master Complaint filed herein and applicable to the above-captioned matter, hereby adopt all of the responses, defenses and affirmative defenses contained in the Answer to Plaintiffs' Master Complaint which was filed and served on August 3, 2007.

In accordance with Case Management Order No. 4, all of the allegations contained in the instant Check-Off Complaint are deemed to be denied.

PLEASE TAKE NOTICE that defendants AJ GOLDSTEIN & CO. and the owners/trustees of 130 CEDAR STREET reserve the right to file an amended answer and reserve the right to interpose cross-claims against the co-defendants.

PLEASE TAKE NOTICE that defendants AJ GOLDSTEIN & CO. and the owners/trustees of 130 CEDAR STREET adopt all affirmative defenses and the jury demand therein.

Wherefore, defendants AJ GOLDSTEIN & CO. and the owners/trustees of 130 CEDAR STREET demand judgment dismissing the above-captioned action as against them, together with their costs and disbursements and for such other and further relief as this Court deems just and proper.

Dated: New York, New York

September 17, 2007

WILSON ELSER/MOSKOWITZ EDELMAN & DICKER,

LLP

Attorneys for Defendants

AJ GOLDSTEIN & CO. AND OWNERS/TRUSTEES OF

130 CEDAR STREET 150 East 42nd Street

New York, New York 10017

(212) 490-3000

File No.: 07622.00189

TO: WORBY BRONER EDELMAN& NAPOLI BERN LLP

115 Broadway, 12th Floor New York, New York 10006

(212) 267-3700

All Defense Counsel